

ID: CCA\_2014082111422601

[Third Party Communication:

UILC: 6201.00-00

Date of Communication: Month DD, YYYY]

Number: **201438025**

Release Date: 9/19/2014

---

**From:** [REDACTED]

**Sent:** Thursday, August 21, 2014 11:42:26 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: Amended 1040X and partner AAR's

Section 6201(a)(1) and Treas. Reg. 301.6201-1(a)(1) allow assessment on any tax shown on a return. This includes any amount on an amended return. Treas. Reg. 301.6211(a)-1(last sentence) and section 6213(g)(1). Section 6213(b)(4) and Treas. Reg. 301.6213-1(b)(3) allow assessment of any amount paid before or after the issuance of a notice of deficiency.

For partner level AAR's Section 6227(d) provides.

**(d) Other requests**

If any partner files a request for an administrative adjustment (other than a request described in subsection (c)), the Secretary may—

. . .

(2) assess any additional tax that would result from the requested adjustments,

Section 6224(b) allows a partner to waive any restriction under the TEFRA procedures.